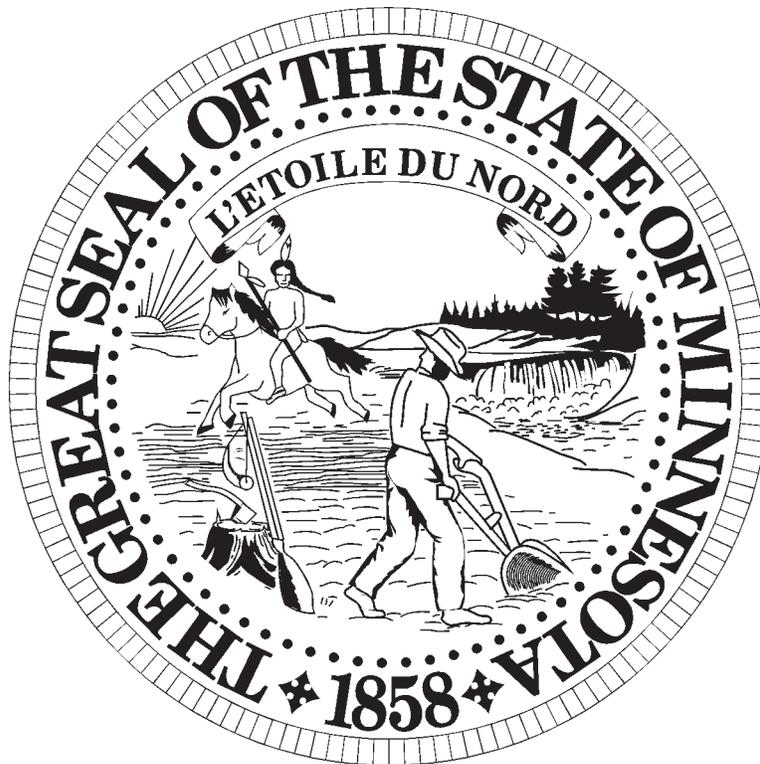


State of Minnesota

State Register



**Rules, Executive Orders, Appointments,
Commissioners' Orders, Revenue Notices, Official Notices, Grants,
State Contracts & Loans, Non-State Bids, Contracts & Grants**

Published every Monday (Tuesday when Monday is a holiday)

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State Register

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The *State Register* is the official publication of the State of Minnesota, published weekly to fulfill the legislative mandate set forth in *Minnesota Statutes* § 14.46. The *State Register* contains:

- rules of state agencies
- commissioners' orders
- state grants and loans
- executive orders of the governor
- revenue notices
- contracts for professional, technical and consulting services
- non-state public bids, contracts and grants
- appointments
- official notices

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# 18	Monday 29 October	Noon Tuesday 23 October	Noon Wednesday 17 October
# 19	Monday 5 November	Noon Tuesday 30 October	Noon Wednesday 24 October
# 20	Monday 12 November	Noon Tuesday 6 November	Noon Wednesday 31 October

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Minnesota Rules: Amendments and Additions

NOTICE: How to Follow State Agency Rulemaking in the State Register

The *State Register* is the official source, and only complete listing, for all state agency rulemaking in its various stages. State agencies are required to publish notice of their rulemaking action in the *State Register*. Published every Monday, the *State Register* makes it easy to follow and participate in the important rulemaking process. Approximately 80 state agencies have the authority to issue rules. Each agency is assigned specific **Minnesota Rule** chapter numbers. Every odd-numbered year the **Minnesota Rules** are published. The current 1999 set is a 13-volume bound collection of all adopted rules in effect at the time. Supplements are published to update this set of rules. Generally speaking, proposed and adopted exempt rules do not appear in this set because of their short-term nature, but are published in the *State Register*.

An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (*Minnesota Statutes* §§ 14.101). It does this by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, or within 60 days of the effective date of any new statutory grant of required rulemaking.

When rules are first drafted, state agencies publish them as **Proposed Rules**, along with a notice of hearing, or a notice of intent to adopt rules without a hearing in the case of noncontroversial rules. This notice asks for comment on the rules as proposed. Proposed emergency rules and withdrawn proposed rules are also published in the *State Register*. After proposed rules have gone through the comment period, and have been rewritten into their final form, they again appear in the *State Register* as **Adopted Rules**. These final adopted rules are not printed in their entirety in the *State Register*, only the changes made since their publication as Proposed Rules. To see the full rule, as adopted and in effect, a person simply needs two issues of the *State Register*, the issue the rule appeared in as proposed, and later as adopted. For a more detailed description of the rulemaking process, see the most current edition of the *Minnesota Guidebook to State Agency Services*.

The *State Register* features partial and cumulative listings of rules in this section on the following schedule: issues #1-13 inclusive; issues #14-25 inclusive; issue #26 cumulative for issues #1-26; issues #27-38 inclusive; issue #39, cumulative for issues #1-39; issues #40-51 inclusive; and issues #1-52 (or 53 in some years), cumulative for issues #1-52 (or 53). An annual subject matter index for rules was separately printed usually in August, but starting with Volume 19 now appears in the final issue of each volume. For copies or subscriptions to the *State Register*, contact Minnesota's Bookstore, 660 Olive Street (one block east of I-35E and one block north of University Ave), St. Paul, MN 55155 (612) 297-3000, or toll-free 1-800-657-3757.

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Comments on Planned Rules or Rule Amendments. An agency must first solicit Comments on Planned Rules or Comments on Planned Rule Amendments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency (*Minnesota Statutes* §§ 14.101). It does this by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

Rules to be Adopted After a Hearing. After receiving comments and deciding to hold a public hearing on the rule, an agency drafts its rule. It then publishes its rules with a notice of hearing. All persons wishing to make a statement must register at the hearing. Anyone who wishes to submit written comments may do so at the hearing, or within five working days of the close of the hearing. Administrative law judges may, during the hearing, extend the period for receiving comments up to 20 calendar days. For five business days after the submission period the agency and interested persons may respond to any new information submitted during the written submission period and the record then is closed. The administrative law judge prepares a report within 30 days, stating findings of fact, conclusions and recommendations. After receiving the report, the agency decides whether to adopt, withdraw or modify the proposed rule based on consideration of the comments made during the rule hearing procedure and the report of the administrative law judge. The agency must wait five days after receiving the report before taking any action.

Rules to be Adopted Without a Hearing. Pursuant to *Minnesota Statutes* § 14.22, an agency may propose to adopt, amend, suspend or repeal rules without first holding a public hearing. An agency must first solicit **Comments on Planned Rules** or **Comments on Planned Rule Amendments** from the public. The agency then publishes a notice of intent to adopt rules without a public hearing, together with the proposed rules, in the *State Register*. If, during the 30-day comment period, 25 or more persons submit to the agency a written request for a hearing of the proposed rules, the agency must proceed under the provisions of §§ 14.14-14.20, which state that if an agency decides to hold a public hearing, it must publish a notice of intent in the *State Register*.

KEY: Proposed Rules - Underlining indicates additions to existing rule language. ~~Strikeouts~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **Adopted Rules** - Underlining indicates additions to proposed rule language. ~~Strikeout~~ indicates deletions from proposed rule language.

Minnesota Department of Revenue

Proposed Permanent Rules Governing Sales Tax Exemption of Isolated and Occasional Sales

DUAL NOTICE: Notice of Intent to Adopt Rules Without a Public Hearing Unless 25 or More Persons Request a Hearing, And Notice of Hearing If 25 or More Requests For Hearing Are Received

Proposed Rule Governing the Application of Sales and Use Tax Laws to Isolated and Occasional Sales and Sales of Personal Property Used in a Trade or Business, Amending *Minnesota Rules*, Part 8130.5800.

Introduction. The Department of Revenue intends to adopt rules without a public hearing following the procedures set forth in the rules of the Office of Administrative Hearings, *Minnesota Rules*, parts 1400.2300 to 1400.2310, and the Administrative Procedure Act, *Minnesota Statutes*, sections 14.22 to 14.28. If, however, 25 or more persons submit a written request for a hearing on the rules by 4:30 p.m. on Wednesday, November 21, 2007, a public hearing will be held at the Minnesota Department of Revenue, Conference Room 2000, 2nd Floor, Stassen Building, 600 North Robert Street, St. Paul, Minnesota 55146, starting at 9:30 a.m. on Thursday, December 6, 2007, and continuing until the hearing is completed. To find out whether the rules will be adopted without a hearing or if the hearing will be held, you should contact the agency contact person after November 21, 2007, and before December 6, 2007.

Agency Contact Person. Comments or questions on the rules and written requests for a public hearing on the rules must be submitted to the agency contact person. The agency contact person is:

Michal Garber
Appeals and Legal Services Division
Minnesota Department of Revenue
600 North Robert Street
St. Paul Minnesota, 55146-2220
Phone: (651) 556-4067
Fax: (651) 296-8229
E-mail: Michal.Garber@state.mn.us
TTY users may call the Department at TTY 711

Subject of Rules and Statutory Authority. The proposed amendment to *Minnesota Rules*, part 8130.5800, deals with isolated or occasional sales of property and services by individuals and the sale of property that is primarily used in a trade or business but is not made

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in the normal course of business. The rule explains the meaning of some of the terms provided in the law, including: “primarily used” and “trade or business.” It explains the implications of the law in areas such as garage sales, farm auction sales, auctions, consignment auctions, consignment sales, and brokered sales. The rule also clarifies when sales of tangible personal property qualify as occasional sales under the applicable sections of the Internal Revenue Code, as sales of substantially all of the assets of the business, or as sales in transactions under \$1,000.

The statutory authority to adopt the rules is *Minnesota Statutes*, section 270C.06. A copy of the proposed rules is published in the *State Register* and attached to this notice as mailed.

Comments. You have until 4:30 p.m. on Wednesday, November 21, 2007, to submit written comment in support of or in opposition to the proposed rules or any part or subpart of the rules. Your comment must be in writing and received by the agency contact person by the due date. Comment is encouraged. Your comments should identify the portion of the proposed rules addressed, the reason for the comment, and any change proposed. You are encouraged to propose any change desired. Any comments that you would like to make on the legality of the proposed rules must also be made during this comment period.

Request for a Hearing. In addition to submitting comments, you may also request that a hearing be held on the rules. Your request for a public hearing must be in writing and must be received by the agency contact person by 4:30 p.m. on Wednesday, November 21, 2007. Your written request for a public hearing must include your name and address. You must identify the portion of the proposed rules to which you object or state that you oppose the entire set of rules. Any request that does not comply with these requirements is not valid and cannot be counted by the agency when determining whether a public hearing must be held. You are also encouraged to state the reason for the request and any changes you want made to the proposed rules.

Withdrawal of Requests. If 25 or more persons submit a valid written request for a hearing, a public hearing will be held unless a sufficient number withdraw their requests in writing. If enough requests for hearing are withdrawn to reduce the number below 25, the agency must give written notice of this to all persons who requested a hearing, explain the actions the agency took to effect the withdrawal, and ask for written comments on this action. If a public hearing is required, the agency will follow the procedures in *Minnesota Statutes*, sections 14.131 to 14.20.

Alternative Format/Accommodation. Upon request, this Notice can be made available in an alternative format, such as large print, Braille, or cassette tape. To make such a request or if you need an accommodation to make this hearing accessible, please contact the agency contact person at the address or telephone number listed above.

Modifications. The proposed rules may be modified, either as a result of public comment or as a result of the rule hearing process. Modifications must be supported by data and views submitted to the agency or presented at the hearing and the adopted rules may not be substantially different than these proposed rules, unless the procedure under *Minnesota Rules*, part 1400.2110, has been followed. If the proposed rules affect you in any way, you are encouraged to participate in the rulemaking process.

Cancellation of Hearing. The hearing scheduled for December 6, 2007, will be canceled if the agency does not receive requests from 25 or more persons that a hearing be held on the rules. If you requested a public hearing, the agency will notify you before the scheduled hearing whether or not the hearing will be held. You may also call the agency contact person at (651) 556-4067 after November 21, 2007, to find out whether the hearing will be held.

Notice of Hearing. If 25 or more persons submit valid written requests for a public hearing on the rules, a hearing will be held following the procedures in *Minnesota Statutes*, sections 14.131 to 14.20. The hearing will be held on the date and at the time and place listed above. The hearing will continue until all interested persons have been heard. Administrative Law Judge Barbara L. Neilson is assigned to conduct the hearing. Judge Neilson can be reached at the Office of Administrative Hearings, P.O. Box 64620, St. Paul, Minnesota 55164-0620, telephone: (651) 361-7845, and Fax: (651) 361-7936.

Hearing Procedure. If a hearing is held, you and all interested or affected persons, including representatives of associations or other interested groups, will have an opportunity to participate. You may present your views either orally at the hearing or in writing at any time before the close of the hearing record. All evidence presented should relate to the proposed rules. You may also submit written material to the Administrative Law Judge to be recorded in the hearing record for five working days after the public hearing ends. This five-day comment period may be extended for a longer period not to exceed 20 calendar days if ordered by the Administrative Law Judge at the hearing. Following the comment period, there is a five-working-day rebuttal period during which the agency and any interested person may

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respond in writing to any new information submitted. No additional evidence may be submitted during the five-day rebuttal period. All comments and responses submitted to the Administrative Law Judge must be received at the Office of Administrative Hearings no later than 4:30 p.m. on the due date. All comments or responses received will be available for review at the Office of Administrative Hearings. This rule hearing procedure is governed by *Minnesota Rules*, parts 1400.2000 to 1400.2240, and *Minnesota Statutes*, sections 14.131 to 14.20. Questions about procedure may be directed to the Administrative Law Judge.

The agency requests that any person submitting written views or data to the Administrative Law Judge prior to the hearing or during the comment or rebuttal period also submit a copy of the written views or data to the agency contact person at the address stated above.

Statement of Need and Reasonableness. A statement of need and reasonableness is now available from the agency contact person, and will be posted on the agency's website, www.taxes.state.mn.us. This statement contains a summary of the justification for the proposed rules, including a description of who will be affected by the proposed rules and an estimate of the probable cost of the proposed rules. The statement may also be reviewed and copies obtained at the cost of reproduction from the agency.

Lobbyist Registration. *Minnesota Statutes*, chapter 10A, requires each lobbyist to register with the State Campaign Finance and Public Disclosure Board. Questions regarding this requirement may be directed to the Campaign Finance and Public Disclosure Board at: Suite 190, Centennial Building, 658 Cedar Street, St. Paul, Minnesota 55155, telephone (651) 296-5148 or 1-800-657-3889.

Adoption Procedure if No Hearing. If no hearing is required, the agency may adopt the rules after the end of the comment period. The rules and supporting documents will then be submitted to the Office of Administrative Hearings for review for legality. You may ask to be notified of the date the rules are submitted to the office. If you want to be so notified, or want to receive a copy of the adopted rules, or want to register with the agency to receive notice of future rule proceedings, submit your request to the agency contact person listed above.

Adoption Procedure After a Hearing. If a hearing is held, after the close of the hearing record, the Administrative Law Judge will issue a report on the proposed rules. You may ask to be notified of the date when the Administrative Law Judge's report will become available, and can make this request at the hearing or in writing to the Administrative Law Judge. You may also ask to be notified of the date on which the agency adopts the rules and the rules are filed with the Secretary of State, and can make this request at the hearing or in writing to the agency contact person stated above.

Order. I order that the rulemaking hearing be held at the date, time, and location listed above.

Dated: October 3, 2007

Ward Einess, Commissioner
Minnesota Department of Revenue

8130.5800 ISOLATED OR OCCASIONAL SALES AND SALES OF PERSONAL PROPERTY USED IN A TRADE OR BUSINESS.

Subpart 1. In general.

A. As provided in *Minnesota Statutes*, section ~~297A.25~~ 297A.67, subdivision ~~12~~ 23, the sales or use tax does not apply to isolated or occasional sales of tangible personal property or a service made by a person who is not engaged in selling such property or service in the normal course of business. The term "isolated" is defined as standing alone or solitary. The term "occasional" is defined as occurring at infrequent intervals or as incidental or as casual; that is, as distinguished from events of a similar nature recurring with some degree of regularity. This exemption does not apply to a sale of tangible personal property that is primarily used in a trade or business.

B. Under *Minnesota Statutes*, section 297A.68, subdivision 25, the sale of tangible personal property that is primarily used in a trade or business is exempt if the sale is not made in the normal course of business of selling that kind of property and the sale meets one of the listed conditions.

Subp. 1a. Definitions. For purposes of this part, the following definitions apply:

A. "Isolated" means standing alone or solitary.

B. "Normal course of business" is defined in *Minnesota Statutes*, section 297A.61, subdivision 21. The sale of inventory is considered to be made in the normal course of business and thus is subject to tax. The lease of tangible personal property is subject to tax.

Example 1. A bank repossesses secured property. This is part of the bank's business. Repossessed items are considered to be inventory in possession of the bank and the sale by the bank is considered to be made during the normal course of business and is subject to tax.

Example 2. A construction company leases excavating and hauling equipment without an operator to another business, when not

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otherwise in use. The leasing is considered to take place in the normal course of business and is subject to tax.

Example 3. A luxury boat business sells one or two boats a year. The sales are taxable because, while the sales are infrequent, they are made in the normal course of business.

C. "Occasional" means occurring at infrequent intervals, as incidental, or as casual; that is, as distinguished from events of a similar nature recurring with some degree of regularity.

Example. A person has a garage sale once each year. The sale is considered to be occasional.

D. "Trade or business" means any continuous and regular activity carried on for the production of income from selling goods or performing services. Organizations exempt from federal taxation under Internal Revenue Code, subchapter F, such as organizations exempt under section 501(c)(3), are only considered to be engaged in a trade or business to the extent the activity is unrelated to their exempt purposes. Government organizations, including public schools, are not considered to be engaged in a trade or business since most of their activities are conducted to further a public purpose. However, if the government entity makes sales of surplus equipment or other tangible personal property on a regular basis, it is considered to be engaged in a trade or business.

Examples of a trade or business: apartment buildings or other rental property, home day care centers, farms, law offices, manufacturers, retail stores, and restaurants.

Examples of entities that are not considered to be engaged in a trade or business: American Red Cross, churches, nonprofit hospitals, and government agencies.

Example of an exempt organization engaging in a taxable activity: a nonprofit hospital also has a gift shop that sells taxable items to the general public. The gift shop is considered to be engaged in a trade or business. Sales of items used by the hospital, such as waiting room furniture, are not subject to tax because the hospital is not a business. However, sales of items used by the gift shop, such as shelves or computers used in the store, are taxable, unless one of the exclusions under *Minnesota Statutes*, section 297A.68, subdivision 25, applies, since these activities are not related to the hospital's exempt purpose.

E. "Primarily used" means used in the trade or business 50 percent or more of its operating time. If it is used less than 50 percent of the time in the trade or business, it is not used primarily in the trade or business and may qualify for the isolated or occasional sale exemption. The seller's use of the equipment is the determining factor. It does not matter how the buyer uses the item.

Example. An owner of a lawn mower has a small business operation to mow the neighbors' yards. The lawn mower is used 60 percent of the time for the owner's lawn and 40 percent of the time for the neighbors' lawns. Since the mower is used less than 50 percent of the time in the owner's business, it is not considered to be used primarily in a trade or business.

F. "Substantially all of the assets of a trade or business," as provided under *Minnesota Statutes*, section 297A.68, subdivision 25, paragraph (a), clause (5), or "substantially all of the property sold," as provided under *Minnesota Statutes*, section 297A.68, subdivision 25, paragraph (b), clause (1), means 90 percent or more of the total fair market value of tangible personal property and does not include property that is subject to an ad valorem property tax. It also includes the assets of a separate division, branch, or other identifiable segment of a business, if before the sale, the income and expenses attributable to the separate division, branch, or segment could be separately ascertained from the records. If the separate division, branch, or segment is leased or rented, rather than sold, the assets are taxable.

Example. A company has a retail hardware business, as well as a building construction division. The records of the businesses are kept separately. The retail hardware business closes while the construction division continues to exist. The sale of all the assets of the hardware business is exempt from tax. Sales of inventory items are taxable.

Subp. 2. Isolated or occasional sales by a person other than a trade or business. An isolated or occasional sale of tangible personal property or a service by a person who is not in the business of selling that kind of property or service is not subject to tax.

The following transactions are considered to be isolated or occasional sales; because they are

A: infrequent sales of a nonrecurring nature made by a person not engaged in the business of selling tangible personal property or a service.

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Example 1. The sale of a used vacuum cleaner by a ~~housewife to a~~ one neighbor to another.

Example 2. Payment from a neighbor for mowing a neighbor's grass or taking care of a pet while the neighbor is on vacation.

Example 2.3. Sales by executors, administrators, trustees, and other fiduciaries in the liquidation of an estate, except inventory or stock in trade or tangible personal property primarily used in a trade or business.

Example 3.4. Sales or executions pursuant to a court order or by a court officer, except inventory or stock in trade or tangible personal property primarily used in a trade or business.

B. ~~Infrequent sales of a nonrecurring nature of tangible personal property acquired for use or consumption by the seller, and not sold in the regular course of business of such person:~~

Example 1. ~~The sale of a typewriter by an insurance company which does not regularly dispose of such equipment.~~

Example 2. ~~The sale of used machinery, fixtures, equipment, and similar items by a person engaged in a business or occupation such as manufacturing or operating a retail store, where such person does not sell such items in the regular course of business. Owner may retain services of auctioneer if sale is conducted on owner's premises and owner's identity is disclosed.~~

Example 3. ~~The sales of an entire business by the owner thereof except that the transfer of inventory or stock in trade constituting a part of such sale is not exempt as an isolated sale.~~

Subp. 3. **Nonisolated sales.** The following are examples of transactions that are not considered isolated or occasional sales:

A. The sale of property held primarily for sales to customers in the ordinary course of trade or business.

Example 1. Leasing company sells to X a bulldozer to X which that was previously used in its business by leasing to others. ~~Inasmuch as leases constitute sales~~ Since a lease constitutes a sale, leasing company is deemed to be in the business of selling this kind of property. The sale of the bulldozer to X is not an isolated or occasional sale.

B. The ~~infrequent sale of stock in trade or other property of a kind which would properly be included by a manufacturer, wholesaler, an inventory item by a retailer, jobber, or other vendor in inventory,~~ even though such sales ~~are infrequent do not happen often~~ and only comprise an insignificant ~~fraction part~~ part of the vendor's total business.

Example 1. Sporting goods store sells one power cruiser during the calendar year. The sale is taxable.

C. Sales ~~which that~~ constitute an integral part of a business even though the sale of such tangible personal property is not the primary business of the seller (as the sale of repossessed property by a finance company).

D. The sale of by-products, waste, scrap, and other obsolete and used equipment by a person engaged in a business, when sales are regularly made to employees or to the public to dispose of these items.

Subp. 3a. **Sale of property used in a trade or business in transactions qualified and reported under the Internal Revenue Code.**

A. The sale of tangible personal property primarily used in a trade or business is exempt if the sale is not made in the normal course of business of selling such property; the sale occurs in a transaction subject to, or described in, section 118, 331, 332, 336, 337, 338, 351, 355, 368, 721, 731, 1031, or 1033 of the Internal Revenue Code, and the following conditions are met:

(1) the sale must qualify, as well as be reported, as a transaction occurring under one of the Internal Revenue Code sections listed in this item; and

(2) the transfer must be between partnerships and their partners or between corporations and their shareholders or, if the sale is under section 1563(a) of the Internal Revenue Code, between members of a controlled group.

B. Limited liability companies are generally treated as either corporations or partnerships for federal income tax purposes and transfers between limited liability companies and their members are covered by one of the Internal Revenue Code sections listed in Item A. Single member limited liability companies that elect to be treated as a corporation are also covered by one or more of the Internal Revenue Code sections listed in item A. However, when a single member limited liability company does not elect to be treated as a corporation for federal income tax purposes, the limited liability company is neither a partnership nor a corporation and transfers between the limited liability company and its one member are not exempt from sales tax under this subpart.

Subp. 3b. **Sale of substantially all of the assets of a trade or business.**

A. The sale of tangible personal property primarily used in a trade or business is exempt if the sale is not made in the normal course of business of selling such property and the sale is a sale of substantially all of the assets of a trade or business, as defined in *Minnesota Statutes*, section 297A.68, subdivision 25, paragraph (b), clause (3), and as defined in subpart 1a, item F. A buyer of property is not subject (Cite 32 SR 757)

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to use tax if the buyer has a written statement from the seller confirming that the sale of the property is a sale of substantially all of the assets of the business, as defined in subpart 1a. If the buyer has a written statement from the seller to that effect and the seller does not sell substantially all of the assets of the trade or business, the seller is subject to tax on the total amount received.

B. Under *Minnesota Statutes*, section 297A.68, subdivision 25, paragraph (b), clause (3), the sale of substantially all of the assets has to take place within the period of 12 months. This means that the seller must sell 90 percent or more of the total fair market value of tangible personal property within the 12-month period in order to be exempt from tax.

Subp. 3c. **Sale of property used in a trade or business in transaction with \$1,000 gross receipts limitation.** The sale of tangible personal property primarily used in a trade or business is exempt if the sale is not made in the normal course of business of selling such property and the total amount of gross receipts from the sale of trade or business property made during the calendar month of the sale, as well as sales of property made in the previous 11 months, does not exceed \$1,000, as provided under *Minnesota Statutes*, section 297A.68, subdivision 25, paragraph (a), clause (6). A buyer of property is not subject to use tax if the buyer has a written statement from the seller confirming that the sale of the property meets this requirement. In this case, if the seller sells property for an amount exceeding \$1,000, the seller is subject to tax on the total amount received, including the first \$1,000. The limitation of \$1,000 does not apply when the business sells substantially all of its assets.

Example. A company sells some cabinets and desks for \$12,000 during a period of 12 months but it is not a sale of substantially all the assets of the business. The sale of these fixtures does not qualify for the exemption since the amount received exceeds \$1,000.

Subp. 3d. **Farm auctions.** The sale of tangible personal property sold at a farm auction is exempt if substantially all the property sold is used in the trade or business of farming, or is other nonbusiness property. However, inventory sold by another trade or business is subject to tax.

Example. The following farming equipment is sold at a farm auction: tools, lawn mowers, and other supplies. A neighboring home improvement business sells patio furniture at the farm auction and the auction also includes personal items owned by various individuals. The farming equipment and the personal items consist of 95 percent of the fair market value of the items sold; the home improvement inventory consists of five percent of the items sold. The farming equipment and the personal items are exempt. The items sold by the home improvement business are subject to tax.

Subp. 4. **Garage sales and flea markets sale or personal sale.** A “garage sale or personal sale” is a sale by a person or persons selling their excess personal belongings in a garage, porch, backyard, basement, etc. A garage sale or personal sale does not include flea markets, craft shows, antique shows, coin shows, stamp shows, comic book shows, convention exhibit areas, or similar selling events, as provided under *Minnesota Statutes*, section 297A.87. A garage sale includes moving sales, estate sales, and other similar sales. If a person does not regularly hold garage sales or personal sales and the items sold have not been collected or purchased for the purpose of resale, the sales are isolated or occasional. A person who collects or purchases items for resale is deemed to be in business, and must obtain a sales and use tax permit and collect and remit tax on sales of taxable items.

A gathering of vendors selling their merchandise at one location is commonly referred to as a “flea market.” A flea market differs from a garage sale in that the vendors collected or purchased or manufactured the merchandise with the intention of reselling it. Each vendor at a flea market must obtain a sales and use tax permit and collect and remit tax on sales of taxable merchandise.

A fee paid for leasing an area in a flea market is not a lease of personal property and is not taxable. Admissions to flea markets are not taxable.

If any trade or business assets are sold at the garage sale, sales tax is due on those items.

Example 1. A person sells personal belongings at an annual neighborhood garage sale that was advertised through word-of-mouth, notices on a bulletin board, or an advertisement in the classified section of a newspaper. No sales tax applies.

Example 2. A person sells new or used items that were purchased for the purpose of resale, as well as personal items, at a garage sale. The personal items include some children’s toys and a lamp. The person is considered to be carrying on a trade or business and sales tax must be charged on all sales of taxable items that were purchased for resale. The sale of the lamp and the toys is not subject to tax.

[For text of subps 5 and 6, see M.R.]

Subp. 7. [See repealer.]

Subp. 8. Auctions.

A. For purposes of this part, an auction is a method of selling tangible personal property in a public forum through open and competitive bidding conducted by an auctioneer licensed under *Minnesota Statutes*, chapter 330. An auction does not include a consignment

auction or consignment sale, as defined in subpart 10.

B. The sale of items held in inventory, taxable services, and property primarily used in a trade or business is generally subject to tax, as provided in Minnesota Statutes, section 297A.68, subdivision 25.

C. When tangible personal property is sold in an auction, the sale qualifies as an isolated or occasional sale under Minnesota Statutes, section 297A.67, subdivision 23, if it would qualify as an isolated or occasional sale when sold by the owner of the property, and if the following conditions are met:

- (1) the title is exchanged directly between the owner and the buyer;
- (2) the auctioneer does not carry insurance on the property; and
- (3) the auctioneer and the owner of the property to be sold have entered a written agreement as provided under Minnesota Statutes, section 330.10.

D. When the sale is taxable, the person receiving the payment is responsible for collecting and remitting the sales tax on the total sales price of the property.

Example 1. An auctioneer conducts an estate sale and sells personal belongings of the deceased person. No tax is due if the conditions provided under this subpart are met.

Example 2. An auctioneer purchases 50 tires from an individual. The tires are auctioned to the general public. The sale is subject to tax since the auctioneer took title of the tires and, therefore, is considered to be selling the tires in the normal course of business.

Example 3. An insurance company contracts with an auctioneer to sell its used office furniture at an annual auction. The items sold are subject to tax, unless the sales meet the exceptions provided in subparts 3a to 3d. The insurance company is a business and thus Minnesota Statutes, section 297A.67, subdivision 23, does not apply.

Subp. 9. Brokered sales.

A. For purposes of this part, a broker is a person who sells tangible personal property owned by others and who receives a fee or a commission for selling the owner's property. A broker is not an auctioneer.

B. The sale of items held in inventory, taxable services, and property primarily used in a trade or business is generally subject to tax, as provided in Minnesota Statutes, section 297A.68, subdivision 25.

C. When tangible personal property is sold by a broker, the sale qualifies as an isolated or occasional sale under Minnesota Statutes, section 297A.67, subdivision 23, if it would qualify as an isolated or occasional sale when sold by the owner of the property, and the following conditions are met:

- (1) the title to the property passes directly from the owner to the buyer;
- (2) the payment does not pass through any accounts of the broker;
- (3) the broker does not carry insurance on the property; and
- (4) the rights to accept or reject any offer are retained by the owner.

D. When the sale is taxable the person receiving the payment is responsible for collecting and remitting the sales tax on the total sales price of the property.

Example 1. The owner of a boat marina sells a boat on behalf of a boat owner who is not in the trade or business of selling boats. The marina owner advertises the boat for sale and obtains offers to purchase the boat. The marina owner informs the buyer of the offers. The boat owner retains the power to accept or reject the offers. Title to the boat passes directly from the owner to the buyer. Payment is made directly to the owner. Upon sale of the boat, the marina owner receives a commission from the seller. This sale is exempt from tax.

Example 2. A boat marina negotiates the sale of a boat for the owner of a boat. The owner has no involvement in the negotiation of the sale. Payment for the boat is deposited in the marina's account. The sale is subject to tax.

Subp. 10. Consignment sales and consignment auctions.

A. For purposes of this part, consignment sales are sales in which a retailer maintains a place of business where tangible personal property owned by others is sold by the retailer in the normal course of business. The retailer may also sell property owned by the retailer. A consignment sale is not an auction, as defined in subpart 8.

B. Consignment auctions are events that are regularly scheduled, are open to members of the public to sell their items, and are held at the same location. Consignment auctions are not selling events, as provided under Minnesota Statutes, section 297A.87. Consignment auctions are not auctions, as defined in subpart 8.

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C. The sale of items held in inventory, taxable services, and property primarily used in a trade or business is generally subject to tax, as provided in *Minnesota Statutes*, section 297A.68, subdivision 25.

D. Consignment sales and consignment auctions are exempt from tax if:

- (1) the title to the property passes directly from the owner to the buyer;
- (2) the payment does not pass through any accounts of the retailer or auctioneer;
- (3) the retailer or auctioneer does not carry insurance on the property; and
- (4) the rights to accept or reject any offer are retained by the owner.

E. When the sale is taxable, the person receiving the payment is responsible for collecting and remitting the sales tax on the total sales price of the property.

Example 1. A person sells used books on consignment at a retail store. Under the contract, the store determines the selling price of the books. The sale is taxable.

Example 2. A person sells a lawn mower at a consignment auction. Title passes from the owner directly to the buyer. Payment is deposited in the auction company's books. The company deducts its fee and then pays the owner a share of the payment. The sale is subject to tax.

Example 3. A person rents space from the operator of a craft show to sell craft items.

The seller participates in the event for four days. The sales at the show are taxable since this is a selling event under *Minnesota Statutes*, section 297A.87.

REPEALER. *Minnesota Rules*, part 8130.5800, subpart 7, is repealed.

Adopted Rules

A rule becomes effective after the requirements of *Minnesota Statutes* §§ 14.05-14.28 have been met and five working days after the rule is published in the *State Register*, unless a later date is required by statutes or specified in the rule. If an adopted rule is identical to its proposed form as previously published, a notice of adoption and a citation to its previous *State Register* publication will be printed. If an adopted rule differs from its proposed form, language which has been deleted will be printed with strikeouts and new language will be underlined. The rule's previous *State Register* publication will be cited.

KEY: Proposed Rules - Underlining indicates additions to existing rule language. ~~Strikeouts~~ indicate deletions from existing rule language. If a proposed rule is totally new, it is designated "all new material." **Adopted Rules** - Underlining indicates additions to proposed rule language. ~~Strikeout~~ indicates deletions from proposed rule language.

Department of Labor and Industry Adopted Permanent Rules Relating to Repeal of Obsolete Rules

The rules proposed and published at *State Register*, Volume 31, Number 51, pages 1799-1800, June 18, 2007 (13 SR 1799), are adopted as proposed.

Revenue Notices

The Department of Revenue began issuing Revenue Notices in July of 1991. Revenue Notices are statements of policy made by the department that provide interpretation, detail, or supplementary information concerning a particular statute, rule, or departmental practice. The authority to issue Revenue Notices is found in *Minnesota Statutes*, Section 270C.07.

KEY: Underlining indicates additions to existing language. ~~Strikeouts~~ indicate deletions from existing language.

Department of Revenue Modification of Revenue Notice # 94-03: MinnesotaCare – Patient Services

Patient Services ~~Patient Services~~

This Revenue Notice replaces Revenue Notice # 93-14. ~~For interpretation of the tax on payments received by persons selling, renting, or repairing medical supplies or equipment, see Revenue Notice # 93-26.~~

Under the MinnesotaCare Act, health care providers are taxed on their receipts for patient services. Patient services are defined in *Minnesota Statutes*, section 295.50, subdivision 9b, as any of the following goods and services provided to a patient or consumer:

- bed and board;
- nursing services and other related services;
- use of the facility;
- medical social services;
- drugs, biologicals, supplies, appliances and equipment;
- other diagnostic or therapeutic items or services;
- medical or surgical services;
- items and services furnished to ambulatory patients not requiring emergency care; or
- emergency services; ~~or~~
- ~~—services covered under the medical assistance program.~~

Generally, patient services include services or goods provided by:

- a. a person whose health care occupation is regulated or required to be regulated by the state of Minnesota ~~a licensed or registered individual who provides the services within the scope of his or her professional duties;~~
- b. a person who provides goods and services that qualify for reimbursement under the medical assistance program;
- c. a staff model health plan company; or
- d. an ambulance service required to be licensed.
- ~~b-d.~~ a person who qualifies for reimbursement under the medical assistance program; or
- ~~e-e.~~ a person selling, renting or repairing hearing aids and related equipment or prescription eyewear. ~~medical supplies.~~

Patient services include health care goods and services provided to a patient or a consumer. ~~This means for example that wholesalers of medical supplies who sell wheel chairs to a hospital are not subject to tax.~~ Patient services include goods and services that involve or aid the health care provider in examining or treating the medical or mental condition of an individual patient or consumer regardless of the existence of a medical relationship between the patient and the provider. Patient services do not include educational services that are given to the general public.

Examples of patient services that are subject to tax Examples of Patient Services That Are Subject to Tax

- Patient counseling by a university nurse when the student's insurer pays for the service ~~or by a physician hired by a business to treat employees;~~
- Medical transportation by an ambulance service;
- Preventive, corrective or diagnostic services provided by or under supervision of a dentist;
- Independent laboratory services;
- Professional services provided by a physician;
- Immunizations; and
- Voluntary and medically necessary surgeries-
~~—Independent Medical Exams (IME) to determine eligibility for insurance or employment, or exams conducted for purpose of an adversarial proceeding;~~

Revenue Notices

- ~~Utilization reviews of the treatment given to an individual patient based on reviewing the patient's file~~
- ~~Reviewing cases for malpractice litigation;~~

Examples of services that are not taxable as patient services Examples of Services That Are Not Taxable as Patient Services

- Quality utilization reviews where a health care provider reviews the work of a clinic or other medical facility in order to determine the efficiency of the procedures used in that facility in general, rather than reviewing the procedures used for a specific patient;
- Payments received by a health care provider for testifying in court as an expert witness;
- Payments received by a provider for advising a business on occupational safety in the workplace;
- Payments received by a provider teaching a class to the general public about smoke cessation or correct nutrition;
- Payments received by Qualified Rehabilitation Consultants for evaluations of the work environment in order to accommodate the needs of an employee; and
- Payments received for transferring copies of a patient's records; ~~and~~

~~Dated: February 7, 1994~~

~~Debra L. McMartin~~

~~Assistant Commissioner for Tax Policy~~

Publication Date: October 22, 2007

JOHN H. MANSUN, Assistant Commissioner

For Tax Policy and External Relations

Department of Revenue

Modification of Revenue Notice # 97-10: MinnesotaCare – Social Work

MinnesotaCare Tax—General Background

The MinnesotaCare tax is imposed on gross receipts received for patient services furnished by a health care provider or by an employer of health care providers. As defined in ~~Minn. Stat. § 295.50, subd. 4,~~ Minnesota Statutes, section 295.50, subdivision 4, a health care provider is a person whose health care occupation is regulated or required to be regulated through licensing, registration, or certification by the Minnesota Department of Health, and who furnishes health care goods or patient services directly to a patient or consumer. Health care providers also include any person who provides goods and services that qualify for reimbursement under the medical assistance program as provided in ~~Minn. Stat. Ch. 256B~~ Minnesota Statutes, chapter 256B. Patient services are defined in ~~Minn. Stat. § 295.50, subd. 9b,~~ Minnesota Statutes, section 295.50, subdivision 9b, to include health care goods and services provided to a patient or consumer such as medical, medical social, surgical, nursing, drugs, laboratory, diagnostic or therapeutic services, ~~and other services covered by medical assistance~~. This revenue notice clarifies and supplements Revenue Notices # 94-03 and # 94-14 as they apply to patient services provided by social workers.

Social Work Services

~~For purposes of this revenue notice, the terms “patient” and “client” services are used interchangeably.~~ There are various types of services provided by social workers that are subject to the MinnesotaCare tax. These ~~patient services~~ are generally described in Minnesota Statutes, section 148D.010, subdivisions 6 and 9, and include:

- psychosocial services** (including medical social services) that are provided in connection with the diagnosis, treatment, or prevention of a mental condition. They include evaluation and assessment of psychosocial functioning; assistance in correcting problems related to the social environment (e.g., educational problems, occupational problems, housing problems, economic problems, problems with access to health care services, and problems related to interaction with the legal system); facilitating organizational change to meet social needs; case management; information and referral; and advocacy, teaching, or research.

- diagnostic services that use diagnostic tools**, such as the Minnesota Multiphasic Personality Inventory (MMPI), that provide evidence which allows the social worker to ascertain whether an individual has a mental disorder, impairment, behavior or condition which leads to a diagnosis of conditions such as those listed in Axis I, II, or III of the most recent version of the Diagnostic and Statistical Manual of Mental Disorders (DSM).

- therapeutic services** provided in response to diagnosis of a mental condition listed in Axis I, II, or III of the DSM, ~~(e.g., psychotherapy as defined in Minn. Stat. § 148B.18, subd. 9).~~

Revenue Notices

In addition, there are four levels of licensed social workers which are each treated differently under the MinnesotaCare tax system due to the differences in services provided under each license. All services provided by social workers employed by another health care provider (such as a physician's clinic providing patient services) are taxable to the employer.

- 1) Licensed Social Worker (LSW): LSWs are not required to register for the MinnesotaCare tax since their services do not meet the MinnesotaCare definition of patient services.
- 2) Licensed Graduate Social Worker (LGSW) and
- 3) Licensed Independent Social Worker (LISW): LGSWs and LISWs are subject to the MinnesotaCare tax only if they provide patient services. Any services (including psychosocial or medical social services) provided in conjunction with the diagnosis, treatment, or prevention of mental or emotional disorders are subject to the MinnesotaCare tax.
- 4) Licensed Independent Clinical Social Worker (LICSW): LICSWs are required to pay the MinnesotaCare tax if they provide patient services. Any services (such as psychosocial or medical social services) provided in conjunction with the diagnosis, treatment, or prevention of mental or emotional disorders are subject to the MinnesotaCare tax.

Examples of social work services that are subject to the MinnesotaCare tax: Examples of Social Work Services That Are Subject to the MinnesotaCare Tax

- Testing used for the purpose of measuring mental and emotional characteristics of applicants for jobs involving public safety (e.g., "fitness for duty" testing of law enforcement personnel).
- Psychological examinations that are considered medical examinations under the Americans with Disabilities Act (ADA) that may be properly conducted by an employer only after a conditional offer of employment has been extended.
- Return to duty fitness evaluations where mental health issues are involved.
- Reviewing mental health information for third parties.
- Clinical psychotherapeutic services provided by a social worker employed by a shelter for the homeless.
- Assessment and intervention through direct contact with clients.
- Counseling and crisis intervention services given to private patients.

Examples of social work services that are *not* subject to the MinnesotaCare tax: Examples of Social Work Services That Are Not Subject to the MinnesotaCare Tax

- Psychosocial services provided to resolve situations concerning environmental factors (e.g., housing, employment, or education) that are not provided in combination with the diagnosis, treatment, or prevention of a mental condition listed in the DSM. For example, information, referral, and outreach services provided independently of psychotherapy that are part of a community services program are not subject to the tax.
- Vocational counseling and evaluations of an individual's capacity to successfully perform a job when the testing does not involve diagnosis of mental conditions listed in the DSM.
- Services for job rehabilitation or educational training that do not involve treatment of mental conditions listed in the DSM.
- Testimony under oath for legal proceedings including testifying in court as an expert witness. Payments received for depositions or cancellations of depositions are also not subject to tax.
- Seminars or education for the general public (e.g., community education classroom instruction) would not be subject to the tax.

Dated: ~~2 September 1997~~

Jennifer L. Engh
Assistant Commissioner for Tax Policy

Publication Date: October 22, 2007

JOHN H. MANSUN, Assistant Commissioner
For Tax Policy and External Relations

Official Notices

Pursuant to *Minnesota Statutes* §§ 14.101, an agency must first solicit comments from the public on the subject matter of a possible rulemaking proposal under active consideration within the agency by publishing a notice in the *State Register* at least 60 days before publication of a notice to adopt or a notice of hearing, and within 60 days of the effective date of any new statutory grant of required rulemaking.

The *State Register* also publishes other official notices of state agencies and non-state agencies, including notices of meetings and matters of public interest.

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Department of Labor and Industry

Labor Standards Unit

Notice of Prevailing Wage Determinations for Highway/Heavy Projects

On October 22, 2007, the commissioner determined and certified prevailing wage rates for Highway/Heavy construction projects in each of 10 regions statewide.

Copies may be obtained by writing the Minnesota Department of Labor and Industry, Prevailing Wage Section, 443 Lafayette Road North, St. Paul, Minnesota 55155-4306, or by calling (651) 284-5091, or accessing our web site at www.doli.state.mn.us. Charges for the cost of copying and mailing at \$.25 per page for the first 100 pages, \$.65 per page after that. Make check or money order payable to the State of Minnesota.

Steve Sviggum, Commissioner
Department of Labor and Industry

State Grants & Loans

In addition to requests by state agencies for technical/professional services (published in the State Contracts Section), the *State Register* also publishes notices about grants and loans available through any agency or branch of state government. Although some grant and loan programs specifically require printing in a statewide publication such as the *State Register*, there is no requirement for publication in the *State Register* itself. Agencies are encouraged to publish grant and loan notices, and to provide financial estimates as well as sufficient time for interested parties to respond.

Department of Human Services Minnesota Board on Aging Notice of Intent to Grant Funds for Statewide Resident and Family Advisory Council Education Services

Pursuant to *Minnesota Statutes* 144A.33, the Minnesota Board on Aging (MBA) receives a \$5 surcharge on each licensed nursing home and boarding care home bed. These funds must be granted to a statewide, independent, nonprofit, consumer-sponsored agency to educate and inform resident and family councils in nursing homes and boarding care homes about:

1. Care in the nursing home or board and care home;
2. Resident rights and responsibilities;
3. Resident and family council organization and maintenance;
4. Laws and rules that apply to homes and residents;
5. Human relations; and
6. Resident and family self-help methods to increase quality of care and quality of life in a nursing home or board and care home.

The MBA is currently seeking proposals from nonprofit agencies interested in sponsoring Resident and Family Advisory Council Education (RFACE) services on a statewide basis. The applicant may not be an agency engaged in the provision of nursing home, hospital care or home care services either directly or by contract, or have the responsibility for planning, coordinating, funding or administering nursing home, hospital or home care services pursuant to *Minnesota Statutes* 256.974.

The approximate funding available for 2008 is projected to be \$170,000. The MBA reserves the right to approve or reject any or all applications. Publication of this announcement does not guarantee that a grant will be let. All expenses incurred in responding to this notice are solely the responsibility of the responder.

Proposals are due by 4:00 p.m. on Friday, November 16, 2007. Further information and a copy of the Request for Proposals and a sample contract is available from:

Maria Michlin
Acting State Ombudsman
Office of Ombudsman for Long-Term Care
P.O. Box 64971
St. Paul, MN 55164-0971
(800) 657-3591

State Contracts

Informal Solicitations: Informal solicitations for professional/technical (consultant) contracts valued at over \$5,000 through \$50,000, may either be published in the *State Register* or posted on the Department of Administration, Materials Management Division's (MMD) Web site. Interested vendors are encouraged to monitor the P/T Contract Section of the MMD Web site at www.mmd.admin.state.mn.us for informal solicitation announcements.

Formal Solicitations: Department of Administration procedures require that formal solicitations (announcements for contracts with an estimated value over \$50,000) for professional/technical contracts must be published in the *State Register*. Certain quasi-state agency and Minnesota State College and University institutions are exempt from these requirements.

Requirements: There are no statutes or rules requiring contracts to be advertised for any specific length of time, but the Materials Management Division strongly recommends meeting the following requirements:

\$0 - \$5000 does not need to be advertised. Contact the Materials Management Division: (651) 296-2600

\$5,000 - \$25,000 should be advertised in the *State Register* for a period of at least seven calendar days;

\$25,000 - \$50,000 should be advertised in the *State Register* for a period of at least 14 calendar days; and

anything above \$50,000 should be advertised in the *State Register* for a minimum of at least 21 calendar days

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Minnesota State Colleges and Universities (MnSCU)

Normandale Community College

Request for Sealed Bids for Printing of Fall 2007 Magazine

Normandale Community College is requesting bids for printing its *Normandale Fall 2007 Magazine*.

Sealed bids are due by 11 A.M. CST Monday Oct 29th, 2007. Bid specifications are available from Mary Solverson, Marketing Communications.

Phone: (952) 487-8192

Fax: (952) 487-8101

E-mail: mary.solverson@normandale.edu

Deliver bids to:

Mary Solverson,
Marketing Communications
Room C1108
9700 France Ave. S.
Bloomington, MN 55431

Terry Pelzel
NCC Purchasing Coordinator

Department of Natural Resources**Notice of Availability of Contract for Marking Hardwood Stands****CERTIFICATION # 13769****Amount of proposed contract: \$100,000.00**

The Minnesota Department of Natural Resources is requesting proposals for the purpose of marking hardwood stands with paint on DNR administered land located primarily in Aitkin and Pine Counties.

Work is proposed to start after January 1, 2008.

A Request for Proposals will be available by mail from this office through November 1, 2007. **A written request (by direct mail or fax) is required to receive the Request for Proposal.** November 1, 2007, the Request for Proposal must be picked up in person.

The Request for Proposal can be obtained from:

Bill Schnell
DNR Forestry Region Silviculturist
1201 E Hwy 2
Grand Rapids, MN 55744
Fax: (218) 327-4391
E-mail: Bill.schnell@dnr.state.mn.us

Proposals submitted in response to the Request for Proposals in this advertisement must be received at the address above no later than 2:30 p.m., Thursday, November 8, 2007. **Late proposals will not be considered.** Fax or e-mailed proposals will **NOT** be considered.

This request does not obligate the State to complete the work contemplated in this notice. The State reserves the right to cancel this solicitation. All expenses incurred in responding to this notice are solely the responsibility of the responder.

Department of Transportation (Mn/DOT)**Engineering Services Division****Notice of Potential Availability of Contracting Opportunities for a Variety of Highway Related Technical Activities ("Consultant Pre-Qualification Program")**

This document is available in alternative formats for persons with disabilities by calling Brad Hamilton at (651) 366-4626 for persons who are hearing or speech impaired by calling Minnesota Relay Service at (800) 627-3529.

Mn/DOT, worked in conjunction with the Consultant Reform Committee, the American Council of Engineering Companies of Minnesota (ACEC/MN), and the Department of Administration, to develop the Consultant Pre-Qualification Program as a new method of consultant selection. The ultimate goal of the Pre-Qualification Program is to streamline the process of contracting for highway related professional/technical services. Mn/DOT awards most of its consultant contracts for highway-related technical activities using this method, however, Mn/DOT also reserves the right to use Request for Proposal (RFP) or other selection processes for particular projects. Nothing in this solicitation requires Mn/DOT to use the Consultant Pre-Qualification Program.

Mn/DOT is currently requesting applications from consultants. Refer to Mn/DOT's Consultant Services web site, indicated below, to see which highway related professional/technical services are available for application. Applications are accepted on a continual basis. All expenses incurred in responding to this notice will be borne by the responder. Response to this notice becomes public information under the Minnesota Government Data Practices.

Consultant Pre-Qualification Program information, application requirements and applications forms are available on Mn/DOT's Consultant Services web site at: <http://www.dot.state.mn.us/consult>.

Send completed application material to:

State Contracts

Brad Hamilton
Consultant Services
Office of Technical Support
Minnesota Department of Transportation
395 John Ireland Blvd. Mail Stop 680
St. Paul Minnesota 55155

Note: DUE DATE: APPLICATION MATERIAL WILL BE ACCEPTED ON A CONTINUAL BASIS.

Department of Transportation (Mn/DOT) Engineering Services Division Notice Concerning Professional/Technical Contract Opportunities

NOTICE TO ALL: The Minnesota Department of Transportation (Mn/DOT) is now placing additional public notices for professional/technical contract opportunities on Mn/DOT's Consultant Services **website** at: www.dot.state.mn.us/consult.

New public notices may be added to the website on a daily basis and be available for the time period as indicated within the public notice.

Minnesota Veterans Homes Board Notice of Availability of Contract for Pharmaceutical Services, Including All Prescription Medications and Over-the-Counter Medications

The Minnesota Veterans Home - Hastings is requesting proposals for the purpose of providing pharmaceutical services, including all prescription medications and over the counter medications to the residents of the Home.

Work is proposed to start after January 1, 2008.

A Request for Proposals will be available by e-mail or mail from this office through October 29, 2007. **A written request by e-mail, direct mail or fax is required to receive the Request for Proposal.**

The Request for Proposal can be obtained from:

Vicki Davidson
Veterans Home Hastings
1200 East 18th Street
Hastings, MN 55033
Fax: (651) 438-8554
E-mail: vidavids@hast.mvh.state.mn.us

Proposals submitted in response to the Request for Proposals in this advertisement must be received at the address above no later than October 31, 2007 at 2:30 p.m. **Late proposals will not be considered.** Fax or e-mailed proposals will **not** be considered.

This request does not obligate the State to complete the work contemplated in this notice. The State reserves the right to cancel this solicitation. All expenses incurred in responding to this notice are solely the responsibility of the responder.

Non-State Bids, Contracts & Grants

The *State Register* also serves as a central marketplace for contracts let out on bid by the public sector. The *State Register* meets state and federal guidelines for statewide circulation of public notices. Any tax-supported institution or government jurisdiction may advertise contracts and requests for proposals from the private sector. It is recommended that contracts and RFPs include the following: 1) name of contact person; 2) institution name, address, and telephone number; 3) brief description of commodity, project or tasks; 4) cost estimate; and 5) final submission date of completed contract proposal. Allow at least three weeks from publication date (four weeks from the date article is submitted for publication). Surveys show that subscribers are interested in hearing about contracts for estimates as low as \$1,000. Contact editor for further details.

Metropolitan Airports Commission Public Notice for Proposals for a Premier Pet Boarding Facility Development Opportunity

The Metropolitan Airports Commission (MAC) is requesting Proposals from qualified firms interested in operating a Premier Pet Boarding Facility at the Minneapolis - St. Paul International Airport.

To receive a copy of the Request for Proposals contact Karen Kelly at (612) 467-0514. A mandatory Pre-Proposal Conference will be held November 14, 2007 at 10:00 a.m. Inquiries regarding the RFP are due November 19, 2007. The Proposals are due on or before 2:00 p.m. on December 10, 2007.

Metropolitan Council Notice of Invitation for Bids (IFB) for the Procurement of Potassium Permanganate Reference Number 07P132

The Metropolitan Council is requesting bids for furnishing and delivery of Potassium Permanganate for the Seneca Wastewater Treatment Plant.

<i>Issue Invitation for Bids</i>	October 22, 2007
<i>Bids Due</i>	November 7, 2007
<i>Award Contract</i>	November, 2007

All firms interested in submitting bids for this contract and desiring to receive an IFB package are invited to make a request by e-mail, fax, or mail to:

Sunny Jo Emerson
Administrative Assistant, Contracts and Procurement Unit
Metropolitan Council
390 North Robert Street
St. Paul, MN 55101-1805
Fax: (651) 602-1083
E-mail: sunnyjo.emerson@metc.state.mn.us

Metropolitan Council Notice of Request for Proposals for Credit Card Processor RFP No. 07P164

Notice is hereby given that the Metropolitan Council, on behalf of its Metro Transit, Environmental Services and Regional Administration Divisions, is soliciting proposals from credit card processors who are currently processing transactions from merchants under the International Standards Organization ISO-8583 format and protocol.

Proposed Rules

The Council is seeking proposals for merchant card network/acquirer/processor services to process for up to 4 years approximately one-half million transactions per year which is expected to grow to one million by 2011.

The **tentative** schedule for this solicitation is:

RFP Issue Date	October 22, 2007
Proposals Due	Tuesday, November 13, 2007
Consultant Selection	first half December 2007
Notice to Proceed	December 14, 2007
Commence System Implementation and Testing	January 4, 2008
Go Live	January 28, 2008

Firms interested in this project should submit a written request for a copy of the RFP through:

Miriam Lopez-Rieth, Administrative Assistant,
Contracts and Procurement Unit
Metropolitan Council
390 Robert Street North
St. Paul, MN 55101
Phone: (651) 602-1095
Fax: (651) 602-1183
E-mail: miriam.lopez-rieth@metc.state.mn.us

Nine Mile Creek Watershed District Request for Proposals for Engineering and Accounting Services

Pursuant to *Minnesota Statutes Section 103B.227, Subd. 5*, the Nine Mile Creek Watershed District is soliciting proposals for engineering and accounting services for remaining 2007 through 2009. Written proposals (five copies) should include background and profile information on the firm, along with the specific information as to expertise in watershed district matters, hourly billing rates for 2005-2006, and names and qualifications of personnel. Proposals should be sent to:

Nine Mile Creek Watershed District
Attn: Kevin Bigalke, Administrator
7710 Computer Avenue, Suite 135
Edina, MN 55435

Proposals must be submitted by Friday, November 2, 2007.

The Board of Managers will review proposals, reserves the right to reject any and all proposals, and otherwise take such action it deems in the best interest of the Nine Mile Creek Watershed District.

For further information about the Nine Mile Creek Watershed District, contact Kevin Bigalke, Administrator at (952) 835-2078 or visit: <http://www.ninemilecreek.org/>

Nine Mile Creek Watershed District Request for Proposals for Legal Services

Pursuant to *MSA 103B.227, Subdivision 5*, Nine Mile Creek Watershed District hereby solicits proposals for a legal consultant for remaining 2007 through 2009.

Written proposals (five copies) setting forth the experience of the company/individual(s) who would be interested in providing legal services for the Nine Mile Creek Watershed District should be sent to:

Nine Mile Creek Watershed District

Proposed Rules

7710 Computer Avenue, Suite 135
Edina, MN 55435
Attention: Kevin Bigalke, District Administrator

Proposals shall be submitted on or before Friday, November 2, 2007.

Please set forth in your written proposal company experience and the experience of the individual(s) who proposes to perform services for the District and the resumes of staff who would assist the individual in providing the contractual services. Rates of individuals should be provided. The Board will review said proposals and reserves to itself the right to take such action as it deems in the best interest of Nine Mile Creek Watershed District.

For further information about the Nine Mile Creek Watershed District, contact Kevin Bigalke, Administrator at (952) 835-2078 or visit: <http://www.ninemilecreek.org/>

University of Minnesota Subscribe to Bid Information Service (BIS)

The University of Minnesota offers 24 hour/day, 7day/week access to all Request for Bids/Proposals through its web-based Bid Information Service (BIS). Subscriptions to BIS are free. Visit our website at bidinfo.umn.edu or call the BIS Coordinator at (612) 625-5534.

Request for Bids/Proposals are also available to the public each business day from 8:00 a.m. to 4:30 p.m. in the Purchasing Services lobby, Suite 560, 1300 S. 2nd Street, Minneapolis, Minnesota 55454.

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